

**COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES  
OFFICE OF CHARITABLE AND REGULATORY PROGRAMS  
ANNUAL FINANCIAL REPORT**

**Who must file**

1. All organizations that held a charitable gaming permit at any time during the calendar year; unless, the organization is permitted under definition Type 15 of "Organization" pursuant §18.2-340.16. of the Code of Virginia, who raise funds by conducting raffles, bingo, instant bingo, pull tabs, or seal cards that generate annual gross receipts of \$40,000 or less in calendar year. Organizations required to file Quarterly Financial Report 102-EZ are **not** required to file an Annual Financial Report (Form 101).
2. Any organization that had charitable gaming funds on hand at the end of the prior report year, even if the organization has ceased gaming. Form 101 **must** be filed annually until all gaming funds have been disbursed in accordance with the Charitable Gaming Statute and the Charitable Gaming Rules and Regulations.
3. **Exception:** Organizations permitted under definition Type 15 of "Organization" pursuant §18.2-340.16. of the Code of Virginia, who raise funds by conducting raffles, bingo, instant bingo, pull tabs, or seal cards that generate annual gross receipts of \$40,000 or less in a calendar year and are required to file Quarterly Financial Reports on Form 102-EZ are **not** required to file an Annual Financial Report (Form 101).

**Required Form**

The Annual Financial Report must be filed on Form 101.  
*Approved forms are available on our web*  
<https://www.vdacs.virginia.gov/charitable-gaming-financial-reporting.shtml>.  
*For filing questions contact finreports.assistance@vdacs.virginia.gov*

**When to File**

An Annual Financial Report is due by March 15<sup>th</sup>, and shall cover all charitable gaming activities for the prior calendar year ending December 31st

**Where to File**

The completed Annual Financial Report – Form 101, properly signed and including a check for fees due, should be mailed to:

If no payment is enclosed:  
 VDACS, OCRP  
 PO Box 1163  
 Richmond, VA 23218

If enclosing payment:  
 VDACS, OCRP  
 PO Box 526  
 Richmond, VA 23218

**Failure to File**

Organizations are subject to a late filing penalty of \$25 per day from the due date. Pursuant to section 18.2-340.30 E of the Charitable Gaming Statute; *"Failure to file reports within 30 days of the time such reports are due shall cause the automatic revocation of the permit, and no organization shall conduct any bingo game or raffle thereafter until the report is properly filed and a new permit is obtained."* Pursuant to §18.2-340.30 F. *"For purposes of this section, the requirement to file a report shall also include the payment of any applicable fees required to accompany such report."*

<b>Fee Calculation</b>	<p>The audit and administrative percentage fee is as follows:</p> <ul style="list-style-type: none"> <li>.75% or .0075 of gross receipts derived from bingo, raffles, and paper pull-tabs gaming activity.</li> <li>.75% or .0075 of adjusted receipts on electronic devices if paid by manufacturer.</li> <li>.5% or .0050 of adjusted receipts plus .25% or .0025 of gross receipts derived from electronic pull-tab gaming machines, if paid by the organization.</li> <li>Volunteer Fire Departments and Rescue Squads or auxiliary units thereof are exempt from paying the audit and administration fee with the exception of electronic device sales.</li> <li>Audit and Administrative fees are due on gross receipts or adjusted receipts for electronic devices not previously reported on the quarterly financial reports for the year.</li> </ul>
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<b>Fee Payments</b>	A check for any fees due must accompany the report. Checks must be made payable to the Treasurer of Virginia. A financial report is <b>not</b> considered received until report and all associated fees are paid.
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## **Instructions for Completing Form Fields**

<b>IDENTIFY CALENDAR YEAR</b>	
<b>Calendar Year</b>	Enter the four-digit calendar year for the annual report you are submitting.

<b>ORGANIZATION INFORMATION</b>	
<b>Organization Name</b>	Fill in the official name of the organization as shown on the Charitable Gaming Permit.
<b>OCRP No.</b>	Provide the organization's 2-5 digit Office of Charitable and Regulatory Programs (OCRP) number.
<b>Mailing Address</b>	Provide complete mailing address of record, including city, state, and zip code.
<b>Business Phone</b>	Provide the organization's telephone number.
<b>E-Mail</b>	Provide an e-mail address for the organization or contact person.
<b>Contact Person</b>	Provide the full name of the individual OCRP should contact if questions arise regarding this financial report.
<b>Daytime Phone</b>	Provide the daytime phone number of the contact person.

<b>PART 1 – RECEIPTS</b>	
<i>Electronic Device receipts are report in Part 6A</i>	
<b>Line 1</b>	<p><b>Bingo Paper Sales Before Discounts</b> – Enter the total gross sales of all bingo games from paper or hard cards sold during the calendar year. (Include all sales: admission, floor, decision, early birds, late birds, jackpot, progressive bingo games, etc.). Note: There is no distinction between public and social quarters bingo sessions as all are reportable and require the same game management documentation. <i>This should equal the total of line 3d from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i></p>

<b>Line 2</b>	<b>Electronic Bingo Device Sales Before Discounts</b> – Enter the total gross receipts from the sale or rental of electronic bingo devices during the year. <i>This should equal the total of line 4 from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i>
<b>Line 3</b>	<b>Bingo Session Instant Bingo, Seal Card, Coin Board Sales</b> – Enter the gross receipts from all paper instant bingo, seal card and coin or merchandise boards sold at bingo sessions during the calendar year. All other paper sales should be reported on Line 9b. <i>This should equal the total of line 5 from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i>
<b>Line 4</b>	<b>Bingo Session Treasure Chest and Raffle Sales</b> – Enter the gross receipts from all treasure chest and raffles sold in conjunction with an organization's bingo session during the calendar year. <i>This should equal the total of line 6 from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i>
<b>Line 5</b>	<b>Bingo Session Miscellaneous Sales</b> – Enter the gross receipts from the sale of daubers, tape, and other items if these items were purchased with gaming funds. <i>This should equal the total of line 7 from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i>
<b>Line 6</b>	<b>TOTAL RECEIPTS FOR BINGO SESSION</b> – Add lines 1 through 5.
<b>Line 7</b>	<b>Discounts Given</b> – Enter the total amount of discounts given during the year. Discounts include coupons or any other means where a player does not have to pay full price for an admissions pack. Bingo programs with specials offered to all players are not considered discounts. Do not include door prizes here. Door prizes are not discounts; and are reported on Line 11d on this report. <i>This should equal the total of line 9 from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i>
<b>Line 8</b>	<b>ADJUSTED RECEIPTS FOR BINGO SESSIONS</b> – Subtract Line 7 from Line 6.
<b>Line 9</b>	<p><b>a. Raffles Conducted Outside of Bingo Sessions</b> – Enter the gross receipts from the sale of raffle tickets outside of bingo sessions.</p> <p><b>b. Paper Instant Bingo, Seal Cards, Pull Tabs sold in Social Quarters or Outside Bingo Sessions</b> - Enter the gross receipts from all paper instant bingo, seal cards, and pull tabs sold in social quarters or as part of an annual fund-raising event, by a qualified organization that is an athletic association, booster club or a band booster club.</p> <p><b>c. Total Line 9a + 9b - Add Lines 9a + 9b.</b></p>
<b>Line 10</b>	<b>TOTAL RECEIPTS FOR YEAR</b> – Add Line 8 to Line 9c.

<b>PART 7- FEES</b>	
<b>Line 58</b>	<p><b>a. Audit and Administrative Fees Based on Gross Receipts-</b></p> <ul style="list-style-type: none"> <li>Line 10 * .0075</li> <li>Volunteer Fire and Rescue Organizations: When using the Excel version, mark "X" in the Organization Information section to ensure no fees are calculated.</li> </ul> <p><b>b. Late Fees-</b> \$25 per day past due. Use the postmark date or if not mailing, the date received by OCRP. This would also be the date all associated fees due with the report are received.</p> <p><b>c. Audit &amp; Administrative Fees paid with quarterly reports</b> – Enter the combined total amount of all Audit &amp; Administrative fees paid with quarterly reports for the year. Do not include any late fees paid with quarterly reports.</p>

	<p><b>d. Total Fees Due With This Report-</b> Line 58a +Line 58b – Line 58c Fees due from the organization for electronic devices as calculated on line 57b are not included in Part 7</p> <p><b>e. Account Balance Brought Forward-</b> Charitable gaming account balance prior to the new fees due with this report. Enter a credit balance as a negative amount.</p> <p><b>f. Total Amount Due-</b> Add Lines 58d + 58e.</p> <p><b>g. Amount Remitted with Report-</b> Enter the amount remitted with the report- A report is not considered remitted until all fees, including late fees, are received. The amount remitted should equal Line 58f if Line is a due amount. If Line 58f is a credit amount, no amount should be remitted.</p>
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<b>PART 2 – PRIZES</b> <i>Electronic Device Expenses are reported in Part 6A</i>	
<b>Line 11</b>	<p><b>a. Bingo Games</b> (Regular, Special, Jackpot, and Progressive Bingo Games, Decision Bingo) – Enter the total of all bingo prizes paid. <i>This should equal the total of line 13d. from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i></p> <p><b>b. Bingo Session Instant Bingo, Seal Cards, Pull Tabs</b> – Enter total cash prizes paid for all instant bingo, seal card, and pull tab games. Prizes from instant bingo / pull-tabs conducted outside of bingo sessions are reported on Line 11f. <i>This should equal the total of line 14 from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i></p> <p><b>c. Bingo Session Treasure Chests and Raffles</b> – Enter total cash prizes paid for treasure chests, raffles, etc. awarded during bingo sessions. Do not include merchandise prizes. Merchandise costs should be included in either Line 12c or Line 12e. Note: Do not include value of donated prizes. Donated prizes are not reported on financial reports. However, the value of the donated prize may not exceed prize limitations set by statute. <i>This should equal the total of line 15 from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i></p> <p><b>d. Bingo Session Door Prizes-</b> Enter the amount of all cash door prizes and coupons redeemed. <i>This should equal the total of line 16c from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i></p> <p><b>e. Raffles Conducted Outside of Bingo Sessions-</b> Enter the total of all raffle prizes awarded for raffles conducted outside of bingo sessions. For cash prizes report in the period awarded. Merchandise prizes are reported in the period purchased. Do not include value of donated prizes. Donated prizes do not have any value for financial reporting purposes. <i>Example: An organization that spent \$500 for a TV as a prize would enter \$500 on this Line. If the TV had been donated, they would enter –0-.</i></p> <p><b>f. Paper Instant Bingo, Seal Cards, Pull Tabs sold in Social Quarters or Outside Bingo Sessions</b> - Enter total cash prizes paid for paper instant bingo, seal cards, pull tabs sold in social quarters or as part of an annual fund-raising event, by a qualified organization that is an athletic association, booster club or a band booster club.</p> <p><b>g. TOTAL PRIZES AWARDED-</b> Add lines 11a thru 11f.</p>

<b>PART 3 – EXPENSES</b> <b>Bingo Sessions, Raffles and Paper Pull-Tabs</b>	
<b>Part 3A- Bingo Session Expenses-</b> <i>If no Bingo Sessions Conducted, skip to Part 3B</i>	
<b>Line 12</b>	<p><b>a. Cash Payments from Funds at Bingo Sessions-</b> Enter the total amount of all cash payments, other than prizes, reported on lines 11a thru 11d, during bingo sessions. Report the actual amount, but note regulations allow only for cash payments for prizes and food for volunteers. <i>This should equal the total of line 17 from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i></p>

	<p><b>b. Cash Shortage or Overage</b> - Enter the combined total of all bingo session shortages/overages. If the combined total is an overage, then enter it as a negative figure so it will subtract from the expenses. <i>This should equal the total of line 23 from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i></p> <p><b>c. Payments to Registered Suppliers</b> - Enter the total amount paid to registered suppliers for rent paid for electronic bingo devices or purchases of supplies to include paper, instants, seal cards, merchandise boards, daubers, tickets, etc.</p> <p><b>d. Bingo Hall Lease Payments</b> - Enter the total amount paid to a landlord to conduct bingo sessions.</p> <p><b>e. All Other Bingo Session Expenses</b> - Enter total disbursements for expenses directly related to the operation of charitable gaming activities, during bingo sessions, that have not been recorded elsewhere on this report.</p> <p><b>f. TOTAL BINGO SESSION EXPENSES</b> - Add lines 12a thru 12e.</p>
<b>Part 3B – Gaming Conducted Outside of Bingo Sessions-</b> <i>If no expenses for raffles or paper pull tabs sold outside of bingo sessions, skip to Part 3C. Electronic Devices are reported in Part 6A</i>	
<b>Line 13</b>	<p><b>a. Cash Shortage or Overage-</b> Enter the combined total for all shortages/overages for raffles and paper pull tabs sold outside of bingo sessions. If the combined total is an overage, then enter it as a negative figure so it will subtract from the expenses.</p> <p><b>b. Payments to Registered Suppliers for Supplies Outside of Bingo Sessions-</b> purchases of supplies to include paper, instants, seal cards, merchandise, boards, daubers, tickets etc. paid to a registered charitable gaming supplier during the report period.</p> <p><b>c. Raffle Supplies-</b>Enter total paid for all raffle supplies for outside of bingo sessions.</p> <p><b>d. Lease Payments Made for Gaming Activities Outside of Bingo Sessions-</b> Enter the total amount paid to a landlord to conduct raffle drawings.</p> <p><b>e. All Other Outside Bingo Gaming Expenses-</b> Enter total disbursements for expenses directly related to the operation of charitable gaming activities, but not related to bingo sessions or electronic devices, that have not been recorded elsewhere on this report.</p> <p><b>f. TOTAL OUTSIDE BINGO SESSION EXPENSES-</b>Add lines 13a thru 13e.</p>
<b>Part 3C – General Disbursements-</b> <i>Electronic Device Expenses are reported in Part 6A</i>	
<b>Line 14</b>	<p><b>Use of Proceeds</b></p> <p><b>a. Use of Proceeds Internal Disbursements-</b>Enter the total amount of all disbursements for payments related to services, equipment, supplies or other expenses for those lawful religious, charitable, community or educational purposes for which the organization is specifically chartered.</p> <p><b>b. Use of Proceeds External Donations-</b>Enter the total amount of all donations to external organizations or payments to support sick, indigent, or deceased individuals that support the lawful religious, charitable, community, or educational purposes for which the organization is specifically chartered or organized.</p> <p><b>c. Use of Proceeds Transfers to Restricted Account-</b>Enter the total amount of all transfers of funds from a gaming account to a restricted gaming account that were credited to the restricted account by 12/31.</p> <p><b>d. TOTAL USE OF PROCEEDS-(UOP)-</b>Add lines14a thru 14c.</p>
<b>UOP Informational</b>	<p>This line is for informational purposes only. This shows the organization's UOP requirement based on reported bingo, raffle and paper instant / pull-tab receipts. Organizations are required to disburse 10% of total receipts annually towards allowable UOP purposes.</p>
<b>Line 15</b>	<p><b>Payments to Office of Charitable and Regulatory Programs-</b> Enter the total paid to OCRP for fees associated with charitable gaming other than electronic devices.</p>

<b>Line 16</b>	<b>Business Disbursements-</b> Enter the total amount of disbursements for business expenses during the year.
<b>Line 17</b>	<b>TOTAL DISBURSEMENTS (Prizes &amp; Expenses) – 11g+12f+13f+14d+15+16</b>

<b>PART 4 – CASH RECONCILIATION-</b> <i>Electronic Device Cash Reconciliation is reported in Part 6B</i>	
<b>Line 18</b>	<b>Beginning Reconciled Bank Balance(s)</b> – Enter the reconciled bank balance at the beginning of the year for <u>all</u> gaming bank accounts. Do not Include: <ul style="list-style-type: none"> <li>• Electronic device bank account information, reported in Part 6.</li> <li>• Restricted bank account information, reported in Part 9.</li> </ul> This amount should agree with the Ending Reconciled Balance (Line 25d) from the prior year's Annual Financial Report. If the amounts do not agree, report the actual amount and attach an explanation and any amendments needed. <i>For the 2022 Annual Financial Report only, this amount should agree with the Ending Reconciled Balance (Line 31d) as reported on the 2021 Annual Financial Report.</i>
<b>Line 19</b>	<b>Beginning Cash On Hand</b> <ol style="list-style-type: none"> <li><b>Beginning Bingo Session Cash on Hand</b> - Enter total cash on hand at the beginning of the year for bingo sessions. This amount should agree with the amount reported as Ending Bingo Session Cash on Hand (Line 26a) from the prior year's Annual Financial Report. If the amounts do not agree, report the actual amount and attach an explanation and any amendments needed,  <i>Receipts not yet deposited are considered deposits in transit and are not reported as cash on hand.</i>  <i>For the 2022 Annual Financial Report only, this amount should agree with the Ending Cash on Hand (Line 32) as reported on the 2021 Annual Financial Report</i> </li> <li><b>Beginning Other Cash on Hand</b> – Enter total petty cash or change funds on hand at the beginning of the year for raffles, or paper pull-tabs conducted outside a public bingo session. Do not include Electronic Device cash on hand as it is reported in Part 6. The amount should agree with the amount reported Ending Other Cash Hand (Line 26b) from the prior reporting period. If the amounts do not agree, report the actual amount and attach an explanation and any amendments needed,  <i>Receipts not yet deposited are considered deposits in transit and are not reported as cash on hand.</i>  <i>For the 2022 Annual Financial Report only, this amount is a new required reporting field and will not agree with a prior report line.</i> </li> <li><b>Total Beginning Cash on Hand – Add Lines 19a + 19b</b></li> </ol>
<b>Line 20</b>	<b>Returned Checks Collected</b> – Enter the amount collected on bad checks. Do not include restricted or electronic device bank account information. <i>Do not include restricted or electronic device bank account information.</i>
<b>Line 21</b>	<b>Earned Interest Income</b> – Enter total interest earned during the reporting period from <u>all</u> gaming bank accounts. <i>Do not include restricted or electronic device bank account information.</i>
<b>Line 22</b>	<b>Deposits from Non-Gaming Sources</b> – Enter total funds received from non-gaming sources deposited into the organization's charitable gaming account(s). <i>Do not include restricted or electronic device bank account information.</i>
<b>Line 23</b>	<b>Total Receipts Available for Year</b> – Enter the amount from Line 10 of this report
<b>Line 24</b>	<b>Total Funds Available – Add Lines 18 + 19c + 20 + 21 + 22 + 23</b>
<b>Line 25</b>	<b>Ending Reconciled Bank Balance-</b> <i>Do not include restricted bank or electronic device account information.</i> <ol style="list-style-type: none"> <li><b>Bank Statement Balance</b> – Enter the ending bank balance from the bank statements of all gaming accounts as of December 31<sup>st</sup>.</li> <li><b>Deposits in Transit</b> – Enter total amounts to be deposited from gaming activities occurring during year that were not deposited as of December 31<sup>st</sup>.</li> <li><b>Outstanding Checks</b> – Enter total checks issued before the end of the year that did not clear the organization's gaming account(s) prior to December 31<sup>st</sup>.</li> </ol>

	<b>d. Ending Reconciled Bank Balance – Add Lines 25a + 25b - 25c</b>
<b>Line 26</b>	<p><b>Ending Cash On Hand-</b> <i>Do not include restricted bank or electronic device account information.</i></p> <p><b>a. Ending Bingo Session Cash on Hand –</b> Enter total cash on hand at the end of the year for bingo sessions. <i>This should equal the total of line 21 from Form 103, Bingo Session Reconciliation Summary, for the last session held for the calendar year plus any withdrawals from the gaming account to increase the bingo cash on hand after the last session of the year and prior to December 31<sup>st</sup>.</i></p> <p><i>Receipts not yet deposited are considered deposits in transit and are not reported as cash on hand.</i></p> <p><b>b. Ending Other Cash on Hand -</b> Enter total cash on hand as of December 31<sup>st</sup> for paper pull-tab gaming or raffle activities held outside of bingo sessions. <i>Receipts not yet deposited are considered deposits in transit and are not reported as cash on hand.</i></p> <p><b>c. Total Ending Cash on Hand – Add Lines 26a + 26b</b></p>
<b>Line 27</b>	<b>Returned Check from Players –</b> Enter the amount of all bad checks from players returned as non-payable during the year. <i>Do not include restricted bank or electronic device account information.</i>
<b>Line 28</b>	<b>Bank Charges –</b> Enter the total charges assessed to the organization's bank account(s) during the year. This includes maintenance, overdraft, and returned check fees, etc. <i>Do not include restricted bank or electronic device account information.</i>
<b>Line 29</b>	<b>Total Disbursements –</b> Enter the amount from Line 17 from this report
<b>Line 30</b>	<b>Total Funds Accounted For – Add Lines 25d + 26c + 27 + 28 + 29</b>
<b>Line 31</b>	<p><b>Report Out of Balance –</b> Subtract Line 24 from Line 30. If there is an amount other than \$0, the organization must review line items to determine if receipts, disbursements or funds available at the end of year were either over reported or underreported. If further assistance is needed, email <a href="mailto:finreports.assistance@vdacs.virginia.gov">finreports.assistance@vdacs.virginia.gov</a></p>

<b>PART 5 – REQUIRED INFORMATION</b>	
<b>Line 32</b>	<p><b>Bingo Session Required Information</b></p> <p><b>a. Bingo Player Count –</b> Enter the total number of players in attendance for all bingo sessions during the year. <i>This should equal the total of line 1 from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i></p> <p><b>b. Progressive Receipts –</b> Enter the total of all progressive bingo receipts from all bingo sessions during the year. <i>This should equal the total of progressive admission sales from the Information Entries section on page 1 from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i></p>

<b>Part 6- ELECTRONIC DEVICE RECEIPTS AND EXPENSES</b>	
<b>Part 6A- Electronic Device Receipt and Expenses</b>	
<b>Line 33</b>	<b>Electronic Device Instant Bingo, Seal Cards, Pull Tab Ticket Sales-</b> Enter the total gross receipts for all electronic device ticket sales.
<b>Line 34</b>	<b>Electronic Device - Instant Bingo, Seal Cards, Pull Tab Prizes Paid-</b> Enter total prizes paid out to players for all electronic instant bingo, seal cards, and pull tab games
<b>Line 35</b>	<b>Cash Shortage or Overage-</b> Enter the combined total for all shortages/overages for electronic device instant bingo, seal cards and pull-tab gaming activity. If the combined total is an overage, then enter it as a negative figure so it will subtract

	from the expenses. <i>This should be the difference between expected deposits and actual deposits along with any deposits in transit for electronic device activity during the calendar year.</i>
<b>Line 36</b>	<b>Payments to Registered Manufacturers for Electronic Device Rentals-</b> Enter total rent paid for electronic devices during the calendar year. Expenses are reported on a cash basis or in the period disbursed.
<b>Line 37</b>	<b>All Other Electronic Device Expenses</b> - Enter total disbursements for expenses directly related to the operation of electronic devices that have not been recorded elsewhere in Part 6. Expenses are reported on a cash basis or in the period disbursed.
<b>Line 38</b>	<b>Use of Proceeds</b> <b>a. Use of Proceeds Internal Disbursements-</b> Enter the total amount of all disbursements for payments related to services, equipment, supplies or other expenses for those lawful religious, charitable, community or educational purposes for which the organization is specifically chartered. <b>b. Use of Proceeds External Donations-</b> Enter the total amount of all donations to external organizations or payments to support sick, indigent, or deceased individuals that support the lawful religious, charitable, community, or educational purposes for which the organization is specifically chartered or organized. <b>c. Use of Proceeds Transfers to Restricted Account-</b> Enter the total amount of all transfers of funds from electronic device gaming accounts to the restricted account that were credited to the restricted account by 12/31. <b>d. TOTAL USE OF PROCEEDS-(UOP)-</b> Add lines 38a thru 38c.
<b>UOP Informational</b>	This line is for informational purposes only. This shows the organization's UOP annual requirement based on tickets sales reported on line 33 minus prizes paid on line 34. <b>Organizations are required to disburse 20% of electronic gaming adjusted gross receipts annually towards allowable UOP purposes.</b>
<b>Line 39</b>	<b>Payments to Office of Charitable and Regulatory Programs-</b> Enter the total paid to the OCRP for fees associated with electronic device (electronic instant bingo, seal cards, pull tabs) gaming activities.
<b>Line 40</b>	<b>Business Disbursements-</b> Enter the total amount of disbursements for business expenses during the year.
<b>Line 41</b>	<b>TOTAL DISBURSEMENTS- (Prizes &amp; Expenses)- Add Lines 34+35+36+37+38d+39+40</b>
<b>Part 6B- Electronic Device Cash Reconciliation</b>	
<b>Line 42</b>	<b>Beginning Reconciled Bank Balance(s)</b> – Enter the reconciled bank balance at the beginning of the year for <u>all</u> electronic device gaming bank account(s). Do not include restricted bank account information, reported in Part 9 or other gaming bank account information reported in Part 4. This amount should agree with the Ending Reconciled Balance (Line 49d) from the prior reporting period. If the amounts do not agree, report the actual amount and attach an explanation and any amendments needed.  <i>For the 2022 Annual Financial Report only, this amount is a new required reporting field and will not agree with a prior report line.</i>

<b>Line 43</b>	<p><b>Beginning Electronic Devices Cash on Hand (Pull-Tabs)</b> - Enter the total funds on hand at the beginning of the year for electronic device gaming. This amount includes total funds available in gaming kiosks or in cash drawers to pay for prizes. This amount should agree with the amount reported as Ending Electronic Devices Cash on Hand (Line 50) from the prior reporting period. If the amounts do not agree, report the actual amount and attach an explanation and any amendments needed.</p> <p><i>Receipts not yet deposited are considered deposits in transit and are not reported as cash on hand. For the 2022 Annual Financial Report only, this amount is a new required reporting field and will not agree with a prior report line.</i></p>
<b>Line 44</b>	<p><b>Returned Checks Collected</b> – Enter the amount collected on bad checks accepted from players for electronic device gaming.</p>
<b>Line 45</b>	<p><b>Earned Interest Income</b> – Enter total interest earned during the reporting period from <u>all</u> electronic device gaming bank accounts. Do not include restricted bank account information.</p>
<b>Line 46</b>	<p><b>Deposits from Non-Gaming Sources</b> – Enter total funds received from non-gaming sources deposited into the organization's charitable electronic device gaming account(s). Do not include restricted bank account information.</p>
<b>Line 47</b>	<p><b>Total Receipts</b> – Enter the amount from Line 33 of this report</p>
<b>Line 48</b>	<p><b>Total Funds Available</b> – Add lines 42+43+44+45+46+47</p>
<b>Line 49</b>	<p><b>Ending Electronic Device Reconciled Bank Balance</b></p> <ul style="list-style-type: none"> <li>a. <b>Bank Statement Balance</b> – Enter the ending bank balance from the bank statements of all electronic device gaming accounts as of December 31<sup>st</sup>. Do not include restricted bank account information, reported in Part 9 or other gaming bank account information reported in Part 4.</li> <li>b. <b>Deposits in Transit</b> – Enter total amounts to be deposited from electronic device activities occurring during the year that were not deposited into electronic device gaming account(s) as of December 31<sup>st</sup>.</li> <li>c. <b>Outstanding Checks</b> – Enter total checks issued before the end of the year that did not clear the organization's gaming account(s) prior to the end of the year.</li> <li>d. <b>Ending Reconciled Bank Balance – Add Lines 49a+49b – 49c</b></li> </ul>
<b>Line 50</b>	<p><b>Ending Electronic Devices Cash on Hand</b> – Enter total cash on hand at the end of the year for electronic pull-tab gaming at the end of the year. This amount includes total funds available in gaming devices or kiosks or in cash drawers to pay for prizes.</p> <p><i>Receipts not yet deposited are considered deposits in transit and are not reported as cash on hand.</i></p>
<b>Line 51</b>	<p><b>Returned Check from Players</b> – Enter the amount of all bad checks from electronic device players returned as non-payable during the year. Do not include restricted bank account information.</p>
<b>Line 52</b>	<p><b>Bank Charges</b> – Enter the total charges assessed to the organization's electronic device gaming bank account(s) during the year. This includes maintenance, overdraft, and returned check fees. Do not include restricted bank account information or other gaming bank account information reported in Part 4.</p>
<b>Line 53</b>	<p><b>Total Disbursements</b> – Enter the amount from Line 41 from this report.</p>
<b>Line 54</b>	<p><b>Total Funds Accounted For – Add Lines 49d + 50 + 51 + 52 + 53</b></p>
<b>Line 55</b>	<p><b>Report Out of Balance</b> – Subtract Line 48 from Line 54. If there is an amount other than \$0, the organization must review line items to determine if receipts, disbursements or funds available at the end of the year were either overreported or underreported. If further assistance is needed, email <a href="mailto:finreports.assistance@vdacs.virginia.gov">finreports.assistance@vdacs.virginia.gov</a></p>

**Part 6C - Electronic Device Informational**

<b>Line 56</b>	<b>Electronic Device Informational</b> Check the box to indicate <u>all</u> manufacturers providing electronic devices during the year.
<b>Line 57</b>	<b>a. Electronic Device Fees if Paid by Manufacturer –</b> (Lines 33-34) *.0075 to determine fees due if manufacturer will be remitting fees on behalf of the organization.  <b>b. Electronic Device Fees if Paid by Organization –</b> ((Lines 33 - 34) * .5%) + (Line 33 * .25%) to calculate fees due if organization is remitting fees due. Remit payment with Form 102V, Electronic Device Fee Voucher. The voucher may be found on the VDACS website. <b>Check with your manufacturer(s) to confirm they are not remitting fees on your behalf prior to remitting any fees due.</b>

<b>ACKNOWLEDGEMENT:</b>	The President or Designee must sign, and date attesting to the accuracy of the report data. They must provide their title, print their name, and enter the date signed.
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**INCLUDE THE FOLLOWING ATTACHMENTS TO THE ANNUAL REPORT:**

<b>Use of Proceeds Listing</b>	Listing of disbursements to include "Date of Check", Check #", "Payee", "Purpose" and "Amount of Check" that equals to the amounts listed on Line 14a, 14b, and 14c. A separate listing must be attached for amounts listed on Lines 38a, 38b, and 38c.
<b>Copy of Bank Statement(s)</b>	Copy of December 31 <sup>st</sup> year end bank statements for all gaming accounts, including regular checking, savings, restricted & special funds

PART 8- INVENTORY	
<b>Part 8A- Suppliers</b>	
<b>Supplier Name</b>	Enter the name of all persons or companies who provided gaming supplies, electronic bingo devices or gaming equipment during the calendar year. In the corresponding box indicate if supplies provided were for bingo sessions, gaming occurring outside of a bingo session or both.  <i>Additional pages may be added, as necessary.</i>
<b>PART 8B- Inventory of Instant Bingo Supplies – Bingo Sessions</b>	
Enter the actual number of full deals available for bingo sessions as of December 31st. Provide counts by deal name and form number of the instant bingo deals, seal cards and coin boards, including all information as indicated at the top of each column, i.e number of deals on hand, number of tickets per deal, price per ticket, number of free tickets per deal, and cash payout per deal.  <i>Additional pages may be added, as necessary.</i>	
<b>Part 8C- Inventory of Instant Bingo Supplies – Outside of Bingo Sessions</b>	
Enter the actual number of full deals available for gaming outside of a bingo session as of December 31st. Provide counts by deal name and form number of the instant bingo deals, seal cards and coin boards, including all information as indicated at the top of each column, i.e number of deals on hand, number of tickets per deal, price per ticket, number of free tickets per deal, and cash payout per deal.  <i>Additional pages may be added, as necessary</i>	

<b>Part 8D- Inventory of Bingo Paper Supplies</b>
Enter the actual quantity for each type of paper available as of December 31st. Provide counts by the type of paper/pack. Be sure to complete all columns. In "Type of Paper" column, provide a description of the paper/pack (Admission pack, Jackpot sheets, Lucky 7 sheets, Special sheets, Early Bird sheets, Early Bird pack, Bonanza, etc.). In the "Unit of Issue" column, indicate whether it is a pack or sheet. In the "On" column, enter the face count (1on, 3on, 9on, etc.). In the "Up" column, enter the pack size (6up, 15up, etc.). In the "Quantity On Hand" column, enter the actual number of sheets or packs on hand.  <i>Additional Pages May Be Added, as necessary</i>

PART 9- RESTRICTED ACCOUNT TRANSACTIONS	
<b>Name of Bank</b>	Provide the names of the banking institutions for all restricted accounts.
<b>Last 4 digits of account number (s)</b>	Provide the last four-digits of all restricted bank accounts.
<b>Purpose of Fund</b>	Describe the purpose each restricted account as approved by OCRP.
<b>Deposits and Other Credits:</b>	
<b>Line 1</b>	<b>Beginning Reconciled Bank Account Balance-</b> Enter the reconciled bank balances for all restricted bank accounts, as of 1/1. This amount should agree with the Ending Restricted Reconciled Bank Account Balance on the prior year's Annual Financial Report, Part 9 Line 11. This amount should be the 12/31 restricted account statement balance(s) minus any outstanding checks.
<b>Line 2</b>	<b>Interest Income-</b> Enter interest earned on all restricted bank accounts during the year.
<b>Line 3</b>	<b>Deposits from Gaming Account-</b> Enter amount transferred from the gaming and electronic device gaming accounts during the year. This must equal the amounts on Part 3C – Line 14c and Part 6A – Line 38c on this report.
<b>Line 4</b>	<b>Other Deposits-</b> Enter amount deposited from non-gaming sources into restricted account(s). Note : Gaming and non-gaming funds may not be comingled but if non-gaming funds were deposited, they must be reported here.
<b>Line 5</b>	<b>Total Credits for Period-</b> Add Lines 2 + 3 + 4

<b>Line 6</b>	<b>Total Funds Available</b> – Add Lines 1 + 5
<b>Checks and Other Debits</b>	
<b>Line 7</b>	<b>Bank Charges-</b> Enter any fees assessed to restricted bank account(s).
<b>Line 8</b>	<b>Checks: Disbursements</b> – Enter the total amount of all checks written during the year. Specific details must be listed below for each check written. The total of all checks written and listed below should be entered on this line.
<b>Line 9</b>	<b>Other Debits-</b> Enter the amount of any other debits that was not listed on Line 7 or Line 8.
<b>Line 10</b>	<b>Total Debits for Period</b> – Add Lines 7 + 8 + 9.
<b>Line 11</b>	<b>Ending Restricted Reconciled Account Balance</b> – Subtract Line 10 from Line 6. This should be the reconciled bank balance as of December 31 <sup>st</sup> for all restricted accounts. Enclose a copy of the December bank statements for all restricted accounts. Since the organization has control over the transfer of funds into restricted accounts, deposits not credited by 12/31 are not considered a transfer for the report period.
<b>ITEMIZATION OF CHECKS DISBURSED</b>	
<ul style="list-style-type: none"> <li>• <i>Must equal the amount from Line 8 and Line 9 above from Restricted Account</i></li> <li>• <i>Provide a separate itemize check listing for each restricted account</i></li> </ul>	
List the total checks written from each restricted account during the year. Provide the date the check was written, the check number, the payee, the purpose of the disbursement, and the amount of the check.	

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| <ul style="list-style-type: none"> <li>• <b><i>Remember to include copies of December banks statements and Use of Proceeds (UOP) listing for the reporting year.</i></b></li> </ul> |
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<p><b>A report is not considered complete and submitted unless it has been signed and all fees (audit &amp; administrative and late filing penalties) have been paid.</b></p>
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